



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9960]

RIN 1545-BP79

Guidance Under Section 958 on Determining Stock Ownership; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a correction of a Treasury Decision.

SUMMARY: This document corrects a correction to a final regulations (Treasury Decision 9960) published in the **Federal Register** on Tuesday, February 22, 2022. The final regulations concern the treatment of domestic partnerships for purposes of determining amounts included in the gross income of their partners with respect to foreign corporations.

DATES: These corrections are effective on [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER], and applicable on or after February 22, 2022.

FOR FURTHER INFORMATION CONTACT: Edward J. Tracy at (202) 317–6934 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

The final regulations (TD 9960) subject to this correction are issued under section 958 of the Internal Revenue Code.

Need for Correction

As published on February 22, 2022 (87 FR 9445), the final regulations (TD 9960) contain errors that need to be corrected.

Correction of Publication

Accordingly, the publication of the correction to a final regulation (TD 9960), which was the subject of FR Doc. 2022-03611, published on February 22, 2022 (87 FR 9445), is corrected to read as follows:

1. On page 9445, first column, under the caption RIN, the language “1545-BO59” is corrected to read “1545-BP79”.

2. On page 9445, first column, the subject heading, the language “**Guidance on Passive Foreign Investment Companies**” is corrected to read “**Guidance Under Section 958 on Determining Stock Ownership**”.

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